

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-25

WORKPAPER REVIEW

Purpose

To ensure that workpapers are properly prepared and provide adequate support of the work performed and the audit evidence gathered during the audit.

Background

The Supervising Auditor reviews the workpapers for form and content, ensuring that the audit evidence reflected in the audit workpapers can pass the test of evidence. To pass, evidence should be sufficient, competent, and relevant. Evidence is sufficient if there is enough of it to support the auditors' findings. Evidence used to support a finding is relevant if it has a logical, sensible relationship to that finding. Evidence is competent to the extent that it is consistent with fact.

The Supervising Auditor is also responsible for ensuring that the quality control reviews (Audit Standards Review and Independent Report Review) are performed on time and adequately documented.

Procedure

Audit Staff	<ol style="list-style-type: none">1. As the audit progresses, label and number all audit workpapers.2. At the conclusion of the audit fieldwork, complete the audit workpapers. Ascertain that the workpapers provide adequate support to the audit work performed and the audit evidence gathered during the audit.3. Schedule a Workpaper Review meeting with the Supervising Auditor.
Supervising Auditor	<ol style="list-style-type: none">4. Review the workpapers for form and content and ascertain that the audit evidence reflected in the audit workpapers can pass the test of evidence. Provide the audit staff a Workpaper Review Sheet listing all comments and questions regarding the audit workpapers.
Audit Staff	<ol style="list-style-type: none">5. Respond in writing (in the space provided in the Workpaper Review Sheet) to the Supervising Auditor's comments and questions. <u>Make changes to the workpapers as necessary.</u>
Supervising Auditor	<ol style="list-style-type: none">6. Review the audit staff's responses to the Workpaper Review Sheet comments. Cross out all comments or questions that are resolved.
Audit Staff	<ol style="list-style-type: none">7. File the Workpaper Review Sheets in the audit workpapers.